



Faculty of Arts and Social Sciences

Programme Study Plan

Master Programme in Accounting and Control

Programme Code:	SASRS
Programme Title:	Master Programme in Accounting and Control Master (MARS), 60 ECTS credits Master (SARS), 120 ECTS credits
Credits/ECTS:	60/120
Approval:	The Programme Study Plan was approved by the Faculty Board for Arts and Social Sciences on 21 December 2017 and is valid from the Autumn semester of 2017.
Language of Instruction:	English
Degree Level:	Master's
Degree Type:	General qualifications
Prerequisites:	Bachelor's Degree of at least 180 ECTS credits with a major in Business Administration. Upper secondary level English 6 or B or equivalent.

General Information

This programme is designed to provide specialised knowledge in the field of accounting and control. Please note that completing a 120-credit Master degree is not an option when you have been accepted to the 60-credit Master programme.

Aims and Learning Outcomes

Knowledge and understanding

For a Master of Science in Business and Economics (60 credits) the student shall

- demonstrate knowledge and understanding in the main field of study, including both an overview of the field and specialised knowledge in certain areas of the field as well as insight into current research and development work, and
- demonstrate specialised methodological knowledge in the main field of study.

For a Master of Science in Business and Economics (120 credits) the student shall

- demonstrate knowledge and understanding in the main field of study, including both broad knowledge of the field and a considerable degree of specialised knowledge in certain areas of the field as well as insight into current research and development work, and
- demonstrate specialised methodological knowledge in the main field of study.

Competence and skills

For a Master of Science in Business and Economics (60 credits) the student shall

- demonstrate the ability to integrate knowledge and analyse, assess and deal with complex phenomena, issues and situations even with limited information,
- demonstrate the ability to identify and formulate issues independently as well as to plan and, using appropriate methods, undertake advanced tasks within predetermined time frames,
- demonstrate the ability in speech and writing to report clearly and discuss his or her conclusions and the knowledge and arguments on which they are based in dialogue with different audiences, and
- demonstrate the skills required for participation in research and development work or employment in some other qualified capacity.

For a Master of Science in Business and Economics (120 credits) the student shall

- demonstrate the ability to critically and systematically integrate knowledge and analyse, assess and deal with complex phenomena, issues and situations even with limited information, demonstrate the ability to identify and formulate issues critically, independently and creatively as well as to plan and, using appropriate methods, undertake advanced tasks within predetermined time frames and so contribute to the formation of knowledge as well as the ability to evaluate this work,
- demonstrate the ability in speech and writing both nationally and internationally to report clearly and discuss his or her conclusions and the knowledge and arguments on which they are based in dialogue with different audiences, and
- demonstrate the skills required for participation in research and development work or independent employment in some other qualified capacity.

Judgement and approach

For a Master of Science in Business and Economics (60 credits) the student shall

- demonstrate the ability to make assessments in the main field of study informed by relevant disciplinary, social and ethical issues and also to demonstrate awareness of ethical aspects of research and development work,
- demonstrate insight into the possibilities and limitations of research, its role in society and the responsibility of the individual for how it is used, and
- demonstrate the ability to identify the personal need for further knowledge and take

responsibility for his or her ongoing learning.

For a Master of Science in Business and Economics (120 credits) the student shall

- demonstrate the ability to make assessments in the main field of study informed by relevant disciplinary, social and ethical issues and also to demonstrate awareness of ethical aspects of research and development work,
- demonstrate insight into the possibilities and limitations of research, its role in society and the responsibility of the individual for how it is used, and
- demonstrate the ability to identify the personal need for further knowledge and take responsibility for his or her ongoing learning.

Local aims

In addition to the requirements specified above, students are required to demonstrate familiarity with ongoing research in the main field of study.

Programme Structure

All courses are mandatory for the 60-credit Master degree.

In addition to the mandatory courses, the 120-credit Master programme includes 15 ECTS credits of elective courses in Business Administration, the main field of study, as well as 15 ECTS credits of optional courses. At least 15 ECTS credits of the elective/optional courses must be taken at Master level.

The content and learning outcomes of courses are specified in the respective syllabus. Generally, the courses involve independent assignments designed to support the students' development towards achieving the skills and competencies described in the programme aims. In addition to lectures and exercises, instruction is in the form of seminars based on written and oral presentations. The programme is also characterised by a focus on external cooperation through guest lectures and other contributions from companies and public agencies

Programme Curriculum

Course of study:

(Note that the programme courses may have a different title and/or be offered in a different order than what is stated below)

Master (60 credits)

- Accounting and Control, 7.5 credits
- International Financial Accounting, 7.5 credits
- Sustainable Business and Leadership, 15 credits
- Introductory Statistics and Regression Analysis, 15 credits
- Independent Project (Master's Thesis), 15 credits

Master (120 credits)

- Accounting and Control, 7.5 credits
- International Financial Accounting, 7.5 credits
- Sustainable Business and Leadership, 15 credits

- Introductory Statistics and Regression Analysis, 15 credits
- Optional courses, 15 credits
- Elective courses in business administration, 15 credits
- Current research in business administration, 15 credits
- Independent Project (Master's Thesis), 30 credits

Degree Title

Students who fulfil the requirements of the Master, 60 credits, and have a Bachelor of Science in Business and Economics will be awarded a:

Degree of Master of Science in Business and Economics (60 credits)
Major: Business Administration

Students who fulfil the requirements of the Master, 60 credits, and have a Bachelor of Science/Arts degree with a major in business administration will be awarded a:

Degree of Master of Science (60 credits)
Major: Business Administration

Students who fulfil the requirements of the Master, 120 credits, and have a Bachelor of Science in Business and Economics will be awarded a:

Degree of Master of Science in Business and Economics (120 credits)
Major: Business Administration

Students who fulfil the requirements of the Master, 120 credits, and have a Bachelor of Science/Arts with a major in business administration will be awarded a:

Degree of Master of Science (120 credits)
Major: Business Administration

Transfer of Credits

The Higher Education Ordinance (Ch. 6 sections 6-8) provides that students have the right to transfer credits for previous studies.

Additional Information

The local regulations for studies at the Bachelor's and Master's levels at Karlstad University stipulate the obligations and rights of students and staff.

Previous revisions

25 January 2012, Reg.no FAK1 2012/24, valid from the Autumn semester of 2012

2 March 2015, Reg.no HS 2015/171, valid from Autumn semester of 2015

29 October 2015, Reg.no HS 2015/402, valid from the Autumn semester of 2016